



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Danelle Reisch **Phone #:** (406) 862-8643

(Signature)

(Date)

**Chair, Board of Trustees:** Shawn Watts

(Signature)

(Date)

**County Superintendant** Jack Eggensperger

(Signature)

(Date)

## Software

**Accounting Package:** Tyler Technologies (CSA/Infinite Visions)

**For FY16 did the district employ a certified special education director?** Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**Electronic filers are not required to send the cover page to OPI.**

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Project Reporter Codes

| PRC | Title                                      | Program Type | Project Number   | CFDA#   |
|-----|--|--------------|------------------|---------|
| 020 | Aggregate Reim/Indirects                   | LOCAL        |                  | Local   |
| 129 | State Technology Grant                     | STATE        | N/A              | State   |
| 200 | SOAR Challenge Course                      | LOCAL        | N/A              | Local   |
| 209 | Round Up for Safety                        | LOCAL        | N/A              |         |
| 228 | E-Rate Reimbursement                       | LOCAL        |                  |         |
| 324 | Graduation Matters                         | STATE        |                  |         |
| 325 | Jobs for Montana Graduates                 | STATE        |                  | State   |
| 391 | Vo Ed Carl Perkins Basic Grant             | FEDERAL      | 015-0335-8115    | 84.048A |
| 401 | Vo Ed Business/Marketing                   | STATE        |                  | State   |
| 402 | Vo Ed Family & Consumer Science            | STATE        |                  | State   |
| 403 | Vo Ed Tech Ed/Industrial Arts              | STATE        |                  | State   |
| 404 | Vo Ed Health Occupations                   | STATE        |                  | State   |
| 471 | GEAR UP                                    | FEDERAL      | 015-0335-8116    | 84.334  |
| 474 | Misc Federal Grant from other State Agency | FEDERAL      | 16-01-175-0021-0 | unknown |
| 500 | Coke                                       | LOCAL        |                  |         |
| 503 | Science Research                           | LOCAL        |                  |         |
| 505 | Education Foundation                       | LOCAL        | N/A              |         |
| 507 | FVCC Dual Credit                           | LOCAL        |                  |         |
| 585 | Professional Development                   | LOCAL        | N/A              |         |
| 816 | WCF-WHS Media Arts                         | LOCAL        | N/A              |         |
| 817 | WCF-Center for Applied Sustainability      | LOCAL        | N/A              |         |
| 818 | WCF-Computer Science                       | LOCAL        | N/A              |         |
| 891 | Community Engagement                       | LOCAL        |                  |         |
| 910 | Budget Amendment                           |              |                  |         |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|                                       |  | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|---------------------------------------|--|--------------|---------------------|-----------------------|---------------------------|
|                                       |  | (01)         | (10)                | (11)                  | (12)                      |
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (01)         | (10)                | (11)                  | (12)                      |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |                     |                       |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 498,586.49   | 56,404.45           |                       | 15,301.44                 |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 66,577.00    | 4,831.28            |                       |                           |
| 03                                    | Taxes Receivable - Protested (150-159)                   | 5,785.46     | 394.61              |                       |                           |
| 04                                    | Receivables from Other Funds (160-179)                   |              |                     |                       |                           |
| 05                                    | Due From Other Governments (180)                         |              |                     |                       | 4,846.22                  |
| 06                                    | Other Current Assets (190-210)                           |              |                     |                       |                           |
| 07                                    | Inventories (220 & 230)                                  |              |                     |                       |                           |
| 08                                    | Prepaid Expenses (240)                                   |              |                     |                       |                           |
| 09                                    | Deposits (250)   |              |                     |                       |                           |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 570,948.95   | 61,630.34           |                       | 20,147.66                 |
| <b>DEFERRED OUTFLOWS</b>              |  |              |                     |                       |                           |
| 21                                    | Deferred Outflows (501)                                  |              |                     |                       |                           |
| <b>LIABILITIES</b>                    |  |              |                     |                       |                           |
| 22                                    | Payable to Other Funds (601-606)                         |              |                     |                       |                           |
| 23                                    | Due to Other Governments (611)                           |              |                     |                       |                           |
| 25                                    | Other Current Liabilities (621-679)                      |              |                     |                       | 4,339.74                  |
| 27                                    | Other Liabilities (690 - 699)                            |              |                     |                       |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |              |                     |                       | 4,339.74                  |
| <b>DEFERRED INFLOWS</b>               |  |              |                     |                       |                           |
| 36                                    | Deferred Inflows (680)                                   | 72,362.46    | 5,225.89            |                       |                           |
| <b>FUND BALANCE/EQUITY</b>            |  |              |                     |                       |                           |
| 37                                    | Reserve for Inventories (951)                            |              |                     |                       |                           |
| 38                                    | Reserve for Encumbrances (953)                           | 32,241.78    |                     |                       |                           |
| 47                                    | TIF Fund Balance For Budget                              | 119,682.00   |                     |                       |                           |
| 48                                    | Fund Balance for Budget                                  | 346,662.71   | 56,404.45           |                       | 15,807.92                 |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 498,586.49   | 56,404.45           |                       | 15,807.92                 |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 570,948.95   | 61,630.34           |                       | 20,147.66                 |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|  |  | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
|  |  | (13)         | (14)            | (15)                        | (17)                 |
| <b>ASSETS, LIABILITIES, AND FUND BALANCE</b> |  |              |                 |                             |                      |
| <b>ASSETS AND OTHER DEBITS</b>               |  |              |                 |                             |                      |
| 01   | Cash & Investments (101-119) Less Warrants Payable (620) | (2,463.96)   | 146,696.21      | 147,707.67                  |                      |
| 02   | Taxes Receivable - Real and Personal (120-149)           | 2,244.56     |                 |                             |                      |
| 03   | Taxes Receivable - Protested (150-159)                   | 52.16        |                 |                             |                      |
| 04   | Receivables from Other Funds (160-179)                   |              |                 |                             |                      |
| 05   | Due From Other Governments (180)                         |              |                 |                             |                      |
| 06   | Other Current Assets (190-210)                           |              |                 | 191,282.06                  |                      |
| 07   | Inventories (220 & 230)                                  |              |                 |                             |                      |
| 08   | Prepaid Expenses (240)                                   |              |                 | 1,523.59                    |                      |
| 09   | Deposits (250)   |              |                 |                             |                      |
| 20   | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | (167.24)     | 146,696.21      | 340,513.32                  |                      |
| <b>DEFERRED OUTFLOWS</b>                     |  |              |                 |                             |                      |
| 21   | Deferred Outflows (501)                                  |              |                 |                             |                      |
| <b>LIABILITIES</b>                           |  |              |                 |                             |                      |
| 22   | Payable to Other Funds (601-606)                         |              |                 |                             |                      |
| 23   | Due to Other Governments (611)                           |              |                 |                             |                      |
| 25   | Other Current Liabilities (621-679)                      |              |                 |                             |                      |
| 27   | Other Liabilities (690 - 699)                            |              |                 |                             |                      |
| 35   | <b>TOTAL LIABILITIES</b>                                 |              |                 |                             |                      |
| <b>DEFERRED INFLOWS</b>                      |  |              |                 |                             |                      |
| 36   | Deferred Inflows (680)                                   | 2,296.72     |                 |                             |                      |
| <b>FUND BALANCE/EQUITY</b>                   |  |              |                 |                             |                      |
| 37   | Reserve for Inventories (951)                            |              |                 |                             |                      |
| 38   | Reserve for Encumbrances (953)                           |              |                 | 190,527.64                  |                      |
| 48   | Fund Balance for Budget                                  | (2,463.96)   | 146,696.21      | 149,985.68                  |                      |
| 52   | <b>TOTAL FUND BALANCE/EQUITY</b>                         | (2,463.96)   | 146,696.21      | 340,513.32                  |                      |
| 53   | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | (167.24)     | 146,696.21      | 340,513.32                  |                      |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|  |  | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|--|--|------------------------|--------------------|-------------------|--------------------------|
|  |  | (18)                   | (19)               | (20)              | (21)                     |
| <b>ASSETS, LIABILITIES, AND FUND BALANCE</b> |  |                        |                    |                   |                          |
| <b>ASSETS AND OTHER DEBITS</b>               |  |                        |                    |                   |                          |
| 01   | Cash & Investments (101-119) Less Warrants Payable (620) | 11,736.82              |                    | 5,003.92          | 17,019.53                |
| 02   | Taxes Receivable - Real and Personal (120-149)           |                        |                    |                   |                          |
| 03   | Taxes Receivable - Protested (150-159)                   |                        |                    |                   |                          |
| 04   | Receivables from Other Funds (160-179)                   |                        |                    |                   |                          |
| 05   | Due From Other Governments (180)                         | 10,644.01              |                    |                   |                          |
| 06   | Other Current Assets (190-210)                           |                        |                    |                   |                          |
| 07   | Inventories (220 & 230)                                  |                        |                    |                   |                          |
| 08   | Prepaid Expenses (240)                                   |                        |                    |                   |                          |
| 09   | Deposits (250)   |                        |                    |                   |                          |
| 20   | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 22,380.83              |                    | 5,003.92          | 17,019.53                |
| <b>DEFERRED OUTFLOWS</b>                     |  |                        |                    |                   |                          |
| 21   | Deferred Outflows (501)                                  |                        |                    |                   |                          |
| <b>LIABILITIES</b>                           |  |                        |                    |                   |                          |
| 22   | Payable to Other Funds (601-606)                         |                        |                    |                   |                          |
| 23   | Due to Other Governments (611)                           |                        |                    |                   |                          |
| 25   | Other Current Liabilities (621-679)                      |                        |                    |                   |                          |
| 27   | Other Liabilities (690 - 699)                            |                        |                    |                   |                          |
| 35   | <b>TOTAL LIABILITIES</b>                                 |                        |                    |                   |                          |
| <b>DEFERRED INFLOWS</b>                      |  |                        |                    |                   |                          |
| 36   | Deferred Inflows (680)                                   |                        |                    |                   |                          |
| <b>FUND BALANCE/EQUITY</b>                   |  |                        |                    |                   |                          |
| 37   | Reserve for Inventories (951)                            |                        |                    |                   |                          |
| 38   | Reserve for Encumbrances (953)                           |                        |                    |                   |                          |
| 48   | <b>Fund Balance for Budget</b>                           | 22,380.83              |                    | 5,003.92          | 17,019.53                |
| 52   | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 22,380.83              |                    | 5,003.92          | 17,019.53                |
| 53   | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 22,380.83              |                    | 5,003.92          | 17,019.53                |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|                                       |  | Metal Mines Tax<br>Reserve Fund | State Mining<br>Impact Fund | Impact Aid Fund | Litigation Reserve<br>Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (24)                            | (25)                        | (26)            | (27)                       |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                 |                             |                 |                            |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                 |                             |                 |                            |
| 04                                    | Receivables from Other Funds (160-179)                   |                                 |                             |                 |                            |
| 05                                    | Due From Other Governments (180)                         |                                 |                             |                 |                            |
| 06                                    | Other Current Assets (190-210)                           |                                 |                             |                 |                            |
| 07                                    | Inventories (220 & 230)                                  |                                 |                             |                 |                            |
| 08                                    | Prepaid Expenses (240)                                   |                                 |                             |                 |                            |
| 09                                    | Deposits (250)   |                                 |                             |                 |                            |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                 |                             |                 |                            |
| <b>DEFERRED OUTFLOWS</b>              |  |                                 |                             |                 |                            |
| 21                                    | Deferred Outflows (501)                                  |                                 |                             |                 |                            |
| <b>LIABILITIES</b>                    |  |                                 |                             |                 |                            |
| 22                                    | Payable to Other Funds (601-606)                         |                                 |                             |                 |                            |
| 23                                    | Due to Other Governments (611)                           |                                 |                             |                 |                            |
| 25                                    | Other Current Liabilities (621-679)                      |                                 |                             |                 |                            |
| 27                                    | Other Liabilities (690 - 699)                            |                                 |                             |                 |                            |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                 |                             |                 |                            |
| <b>DEFERRED INFLOWS</b>               |  |                                 |                             |                 |                            |
| 36                                    | Deferred Inflows (680)                                   |                                 |                             |                 |                            |
| <b>FUND BALANCE/EQUITY</b>            |  |                                 |                             |                 |                            |
| 37                                    | Reserve for Inventories (951)                            |                                 |                             |                 |                            |
| 38                                    | Reserve for Encumbrances (953)                           |                                 |                             |                 |                            |
| 48                                    | Fund Balance for Budget                                  |                                 |                             |                 |                            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                 |                             |                 |                            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                 |                             |                 |                            |

# Trustees' Financial Summary

FY2015-16

Submit ID: 0335-52244567

15 Flathead County

0335 Whitefish H S

## Balance Sheet

|                                       |  | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (28)            | (29)             | (45)                     | (50)              |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                 |                  |                          |                   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 50,755.52       | 9,184.30         | 193,614.62               | 12,416.11         |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 2,252.02        |                  |                          | 28,251.62         |
| 03                                    | Taxes Receivable - Protested (150-159)                   | 197.38          |                  |                          | 1,757.12          |
| 04                                    | Receivables from Other Funds (160-179)                   |                 |                  |                          |                   |
| 05                                    | Due From Other Governments (180)                         |                 |                  |                          |                   |
| 06                                    | Other Current Assets (190-210)                           |                 |                  |                          |                   |
| 07                                    | Inventories (220 & 230)                                  |                 |                  |                          |                   |
| 08                                    | Prepaid Expenses (240)                                   |                 |                  |                          |                   |
| 09                                    | Deposits (250)   |                 |                  |                          |                   |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 53,204.92       | 9,184.30         | 193,614.62               | 42,424.85         |
| <b>DEFERRED OUTFLOWS</b>              |  |                 |                  |                          |                   |
| 21                                    | Deferred Outflows (501)                                  |                 |                  |                          |                   |
| <b>LIABILITIES</b>                    |  |                 |                  |                          |                   |
| 22                                    | Payable to Other Funds (601-606)                         |                 |                  |                          |                   |
| 23                                    | Due to Other Governments (611)                           |                 |                  |                          |                   |
| 25                                    | Other Current Liabilities (621-679)                      |                 |                  |                          |                   |
| 27                                    | Other Liabilities (690 - 699)                            |                 |                  |                          |                   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                 |                  |                          |                   |
| <b>DEFERRED INFLOWS</b>               |  |                 |                  |                          |                   |
| 36                                    | Deferred Inflows (680)                                   | 2,449.40        |                  |                          | 30,008.74         |
| <b>FUND BALANCE/EQUITY</b>            |  |                 |                  |                          |                   |
| 37                                    | Reserve for Inventories (951)                            |                 |                  |                          |                   |
| 38                                    | Reserve for Encumbrances (953)                           | 23,954.50       |                  |                          |                   |
| 39                                    | Reserve for Endowments (954)                             |                 |                  |                          |                   |
| 47                                    | TIF Fund Balance For Budget                              |                 |                  |                          |                   |
| 48                                    | Fund Balance for Budget                                  | 26,801.02       | 9,184.30         | 193,614.62               | 12,416.11         |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 50,755.52       | 9,184.30         | 193,614.62               | 12,416.11         |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 53,204.92       | 9,184.30         | 193,614.62               | 42,424.85         |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|                                       |  | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (60)          | (61)                  | (70)                     | (71)                 |
| <b>ASSETS AND OTHER DEBITS</b>        |  |               |                       |                          |                      |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 112,835.43    | 17,215.60             |                          |                      |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |               |                       |                          |                      |
| 03                                    | Taxes Receivable - Protested (150-159)                   |               |                       |                          |                      |
| 04                                    | Receivables from Other Funds (160-179)                   |               |                       |                          |                      |
| 05                                    | Due From Other Governments (180)                         |               |                       |                          |                      |
| 06                                    | Other Current Assets (190-210)                           |               |                       |                          |                      |
| 07                                    | Inventories (220 & 230)                                  |               |                       |                          |                      |
| 08                                    | Prepaid Expenses (240)                                   |               |                       |                          |                      |
| 09                                    | Deposits (250)   |               |                       |                          |                      |
| 10                                    | Land and Land Improvements (311-322)                     |               |                       |                          |                      |
| 11                                    | Buildings and Building Improvements (331 & 332)          |               |                       |                          |                      |
| 12                                    | Machinery and Equipment (341 & 342)                      |               |                       |                          |                      |
| 13                                    | Construction Work in Progress (351)                      |               |                       |                          |                      |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 112,835.43    | 17,215.60             |                          |                      |
| <b>DEFERRED OUTFLOWS</b>              |  |               |                       |                          |                      |
| 21                                    | Deferred Outflows (501)                                  |               |                       |                          |                      |
| <b>LIABILITIES</b>                    |  |               |                       |                          |                      |
| 22                                    | Payable to Other Funds (601-606)                         |               |                       |                          |                      |
| 23                                    | Due to Other Governments (611)                           |               |                       |                          |                      |
| 25                                    | Other Current Liabilities (621-679)                      |               |                       |                          |                      |
| 27                                    | Other Liabilities (690 - 699)                            |               |                       |                          |                      |
| 29                                    | Notes Payable - Noncurrent (720)                         |               |                       |                          |                      |
| 30                                    | Lease Obligations Payable (730)                          |               |                       |                          |                      |
| 32                                    | Compensated Absences Payable (760)                       |               |                       |                          |                      |
| 33                                    | Net Pension Liability (770)                              |               |                       |                          |                      |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |               |                       |                          |                      |
| <b>DEFERRED INFLOWS</b>               |  |               |                       |                          |                      |
| 36                                    | Deferred Inflows (680)                                   |               |                       |                          |                      |
| <b>FUND BALANCE/EQUITY</b>            |  |               |                       |                          |                      |
| 37                                    | Reserve for Inventories (951)                            |               |                       |                          |                      |
| 38                                    | Reserve for Encumbrances (953)                           |               |                       |                          |                      |
| 41                                    | Unrestricted Net Assets (940)                            |               |                       |                          |                      |
| 47                                    | TIF Fund Balance For Budget                              |               |                       |                          |                      |
| 48                                    | Fund Balance for Budget                                  | 112,835.43    | 17,215.60             |                          |                      |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |               |                       |                          |                      |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 112,835.43    | 17,215.60             |                          |                      |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 112,835.43    | 17,215.60             |                          |                      |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|                                       |  | Miscellaneous<br>Enterprise Fund | Data Processing<br>Internal Service<br>Fund | Purchasing<br>Internal Service<br>Fund | Central<br>Transportation<br>Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (72)                             | (73)  | (74)                                   | (75)   |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                  |   |  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                  |   |  |  |
| 04                                    | Receivables from Other Funds (160-179)                   |                                  |   |  |  |
| 05                                    | Due From Other Governments (180)                         |                                  |   |  |  |
| 06                                    | Other Current Assets (190-210)                           |                                  |   |  |  |
| 07                                    | Inventories (220 & 230)                                  |                                  |   |  |  |
| 08                                    | Prepaid Expenses (240)                                   |                                  |   |  |  |
| 09                                    | Deposits (250)   |                                  |   |  |  |
| 10                                    | Land and Land Improvements (311-322)                     |                                  |   |  |  |
| 11                                    | Buildings and Building Improvements (331 & 332)          |                                  |   |  |  |
| 12                                    | Machinery and Equipment (341 & 342)                      |                                  |   |  |  |
| 13                                    | Construction Work in Progress (351)                      |                                  |   |  |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                  |   |  |  |
| <b>DEFERRED OUTFLOWS</b>              |  |                                  |   |  |  |
| 21                                    | Deferred Outflows (501)                                  |                                  |   |  |  |
| <b>LIABILITIES</b>                    |  |                                  |   |  |  |
| 22                                    | Payable to Other Funds (601-606)                         |                                  |   |  |  |
| 23                                    | Due to Other Governments (611)                           |                                  |   |  |  |
| 25                                    | Other Current Liabilities (621-679)                      |                                  |   |  |  |
| 27                                    | Other Liabilities (690 - 699)                            |                                  |   |  |  |
| 29                                    | Notes Payable - Noncurrent (720)                         |                                  |   |  |  |
| 30                                    | Lease Obligations Payable (730)                          |                                  |   |  |  |
| 32                                    | Compensated Absences Payable (760)                       |                                  |   |  |  |
| 33                                    | Net Pension Liability (770)                              |                                  |   |  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                  |   |  |  |
| <b>DEFERRED INFLOWS</b>               |  |                                  |   |  |  |
| 36                                    | Deferred Inflows (680)                                   |                                  |   |  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |                                  |   |  |  |
| 38                                    | Reserve for Encumbrances (953)                           |                                  |   |  |  |
| 41                                    | Unrestricted Net Assets (940)                            |                                  |   |  |  |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |                                  |   |  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                  |   |  |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                  |   |  |  |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|                                       |  | Instructional<br>Materials Ctr<br>Internal Service<br>Fund | Miscellaneous<br>Internal Service<br>Fund | Self Insurance<br>Fund - Health | Self Insurance Fund -<br>Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (76)   | (77)                                      | (78)                            | (79)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |  |   |                                 |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |  |   |                                 |                                    |
| 04                                    | Receivables from Other Funds (160-179)                   |  |   |                                 |                                    |
| 05                                    | Due From Other Governments (180)                         |  |   |                                 |                                    |
| 06                                    | Other Current Assets (190-210)                           |  |   |                                 |                                    |
| 07                                    | Inventories (220 & 230)                                  |  |   |                                 |                                    |
| 08                                    | Prepaid Expenses (240)                                   |  |   |                                 |                                    |
| 09                                    | Deposits (250)   |  |   |                                 |                                    |
| 10                                    | Land and Land Improvements (311-322)                     |  |   |                                 |                                    |
| 11                                    | Buildings and Building Improvements (331 & 332)          |  |   |                                 |                                    |
| 12                                    | Machinery and Equipment (341 & 342)                      |  |   |                                 |                                    |
| 13                                    | Construction Work in Progress (351)                      |  |   |                                 |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |  |   |                                 |                                    |
| <b>DEFERRED OUTFLOWS</b>              |  |  |   |                                 |                                    |
| 21                                    | Deferred Outflows (501)                                  |  |   |                                 |                                    |
| <b>LIABILITIES</b>                    |  |  |   |                                 |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |  |   |                                 |                                    |
| 23                                    | Due to Other Governments (611)                           |  |   |                                 |                                    |
| 25                                    | Other Current Liabilities (621-679)                      |  |   |                                 |                                    |
| 27                                    | Other Liabilities (690 - 699)                            |  |   |                                 |                                    |
| 29                                    | Notes Payable - Noncurrent (720)                         |  |   |                                 |                                    |
| 30                                    | Lease Obligations Payable (730)                          |  |   |                                 |                                    |
| 32                                    | Compensated Absences Payable (760)                       |  |   |                                 |                                    |
| 33                                    | Net Pension Liability (770)                              |  |   |                                 |                                    |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |  |   |                                 |                                    |
| <b>DEFERRED INFLOWS</b>               |  |  |   |                                 |                                    |
| 36                                    | Deferred Inflows (680)                                   |  |   |                                 |                                    |
| <b>FUND BALANCE/EQUITY</b>            |  |  |   |                                 |                                    |
| 38                                    | Reserve for Encumbrances (953)                           |  |   |                                 |                                    |
| 39                                    | Reserve for Endowments (954)                             |  |   |                                 |                                    |
| 41                                    | Unrestricted Net Assets (940)                            |  |   |                                 |                                    |
| 48                                    | Fund Balance for Budget                                  |  |   |                                 |                                    |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |  |   |                                 |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |  |   |                                 |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |  |   |                                 |                                    |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|                                       |  | Private Purpose<br>Trust (spend<br>interest only) | Interlocal<br>Agreement Fund | Student<br>Extracurricular<br>Activities Fund | Private Purpose<br>Trust (spend<br>principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (81)  | (82)                         | (84)  | (85)   |
| <b>ASSETS AND OTHER DEBITS</b>        |  |   |                              |   |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 260,328.10  | 6,226.91                     | 235,862.06                                    | 18,581.13  |
| 04                                    | Receivables from Other Funds (160-179)                   |   |                              |   |  |
| 05                                    | Due From Other Governments (180)                         |   |                              |   |  |
| 06                                    | Other Current Assets (190-210)                           |   |                              |   |  |
| 07                                    | Inventories (220 & 230)                                  |   |                              |   |  |
| 08                                    | Prepaid Expenses (240)                                   |   |                              |   |  |
| 09                                    | Deposits (250)   |   |                              |   |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 260,328.10  | 6,226.91                     | 235,862.06                                    | 18,581.13  |
| <b>DEFERRED OUTFLOWS</b>              |  |   |                              |   |  |
| 21                                    | Deferred Outflows (501)                                  |   |                              |   |  |
| <b>LIABILITIES</b>                    |  |   |                              |   |  |
| 22                                    | Payable to Other Funds (601-606)                         |   |                              |   |  |
| 23                                    | Due to Other Governments (611)                           |   |                              |   |  |
| 25                                    | Other Current Liabilities (621-679)                      |   |                              |   |  |
| 27                                    | Other Liabilities (690 - 699)                            |   |                              |   |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |   |                              |   |  |
| <b>DEFERRED INFLOWS</b>               |  |   |                              |   |  |
| 36                                    | Deferred Inflows (680)                                   |   |                              |   |  |
| <b>FUND BALANCE/EQUITY</b>            |  |   |                              |   |  |
| 37                                    | Reserve for Inventories (951)                            |   |                              |   |  |
| 38                                    | Reserve for Encumbrances (953)                           |   |                              |   |  |
| 39                                    | Reserve for Endowments (954)                             |   |                              |   |  |
| 45                                    | Assets Held in Trusts                                    | 260,328.10  | 6,226.91                     | 235,862.06                                    | 18,581.13  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 260,328.10  | 6,226.91                     | 235,862.06                                    | 18,581.13  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 260,328.10  | 6,226.91                     | 235,862.06                                    | 18,581.13  |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|                                       |  | Payroll Fund | Claims Fund | Investment<br>Earnings Clearing<br>Fund | Retirement/COBRA<br>Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (86)         | (87)        | (88)                                    | (89)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |             |   |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 227,775.86   | 105,317.76  |   | 790.19                             |
| 04                                    | Receivables from Other Funds (160-179)                   |              |             |   |                                    |
| 05                                    | Due From Other Governments (180)                         |              |             |   |                                    |
| 06                                    | Other Current Assets (190-210)                           |              |             |   |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 227,775.86   | 105,317.76  |   | 790.19                             |
| <b>LIABILITIES</b>                    |  |              |             |   |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |              |             |   |                                    |
| 23                                    | Due to Other Governments (611)                           |              |             |   |                                    |
| 24                                    | Warrants Payable (620)                                   | 91,694.88    | 105,317.76  |   |                                    |
| 25                                    | Other Current Liabilities (621-679)                      | 136,080.98   |             |   | 790.19                             |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 227,775.86   | 105,317.76  |   | 790.19                             |
| <b>FUND BALANCE/EQUITY</b>            |  |              |             |   |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |              |             |   |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 227,775.86   | 105,317.76  |   | 790.19                             |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|                                       |  | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (90)       | (91)       | (92)       | (93)       |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |            |            |            |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |            |            |            |
| 04                                    | Receivables from Other Funds (160-179)                   |            |            |            |            |
| 05                                    | Due From Other Governments (180)                         |            |            |            |            |
| 06                                    | Other Current Assets (190-210)                           |            |            |            |            |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |            |            |            |
| <b>LIABILITIES</b>                    |  |            |            |            |            |
| 22                                    | Payable to Other Funds (601-606)                         |            |            |            |            |
| 23                                    | Due to Other Governments (611)                           |            |            |            |            |
| 24                                    | Warrants Payable (620)                                   |            |            |            |            |
| 25                                    | Other Current Liabilities (621-679)                      |            |            |            |            |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |            |            |            |
| <b>FUND BALANCE/EQUITY</b>            |  |            |            |            |            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |            |            |            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |            |            |            |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Balance Sheet

|                                       |  | Agency - E | Cafeteria/Flex Plan Fund |  |  |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (94)       | (95)                     |  |  |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |                          |  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |                          |  |  |
| 04                                    | Receivables from Other Funds (160-179)                   |            |                          |  |  |
| 05                                    | Due From Other Governments (180)                         |            |                          |  |  |
| 06                                    | Other Current Assets (190-210)                           |            |                          |  |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |                          |  |  |
| <b>LIABILITIES</b>                    |  |            |                          |  |  |
| 22                                    | Payable to Other Funds (601-606)                         |            |                          |  |  |
| 23                                    | Due to Other Governments (611)                           |            |                          |  |  |
| 24                                    | Warrants Payable (620)                                   |            |                          |  |  |
| 25                                    | Other Current Liabilities (621-679)                      |            |                          |  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |                          |  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |            |                          |  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |                          |  |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |                          |  |  |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |                     | Fund Code 01        |
|--|---|---------------------|---------------------|
| PRC  | Revenue   | 2015 Value          | 2016 Value          |
| 1111   | District Levy - Real Property                   | 2,193,464.64        | 2,189,221.39        |
| 1112   | District Levy - Personal Property               | 14,064.04           | 0.00                |
| 1114   | District Levy - Pers Prop/Mobile Homes          | 0.00                | 11,805.44           |
| 1117   | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 46,738.04           | 0.00                |
| 1190   | Penalties and Interest on Taxes                 | 9,323.81            | 6,307.39            |
| 1291   | TIF Distribution Post HB 114                    | 0.00                | 119,682.00          |
| 1510   | Interest Earnings                               | 2,715.21            | 2,980.41            |
| 3110   | Direct State Aid                                | 1,628,844.98        | 1,668,948.03        |
| 3111   | Quality Educator                                | 124,055.80          | 126,394.03          |
| 3112   | At Risk Student                                 | 11,981.78           | 10,780.95           |
| 3113   | Indian Education For All                        | 10,424.40           | 10,669.68           |
| 3114   | American Indian Achievement Gap                 | 1,800.00            | 1,640.00            |
| 3115   | State Spec Ed Allowable Cost Pymt to Districts  | 135,758.94          | 103,017.60          |
| 3116   | Data For Achievement                            | 7,665.00            | 10,220.00           |
| 3118   | Natural Resource Development                    | 11,607.42           | 18,736.61           |
| 3444   | State School Block Grant                        | 215,856.48          | 215,856.48          |
| 3446   | SB96 Block Grant Reimbursement                  | 11,803.86           | 0.00                |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>4,426,104.40</b> | <b>4,496,260.01</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |   |              | Fund Code 01 |
|---|---------|---|---|--------------|--------------|
| PRC   | Program | Function  | Object  | 2015 Value   | 2016 Value   |
|   | 1XX     | Regular Education Programs - Elementary/Secondary |   |              |              |
|   |         | 1XXX  | Instruction                                       |              |              |
|   |         |   | 1XX Personal Services - Salaries                  | 1,762,862.86 | 1,813,866.61 |
|   |         |   | 2XX Personal Services - Employee Benefits         | 271,213.47   | 269,583.27   |
|   |         |   | 3XX Purchased Professional and Technical Services | 0.00         | 385.00       |
|   |         |   | 4XX Purchased Property Services                   | 4,992.28     | 215.00       |
|   |         |   | 5XX Other Purchased Services                      | 10,092.82    | 10,304.31    |
|   |         |   | 6XX Supplies and Materials                        | 74,316.23    | 73,846.87    |
|   |         | 21XX  | Support Services - Students                       |              |              |
|   |         |   | 1XX Personal Services - Salaries                  | 141,902.73   | 148,384.24   |
|   |         |   | 2XX Personal Services - Employee Benefits         | 17,313.93    | 17,416.31    |
|   |         |   | 3XX Purchased Professional and Technical Services | 5,737.50     | 7,084.80     |
|   |         |   | 5XX Other Purchased Services                      | 322.77       | 0.00         |
|   |         |   | 6XX Supplies and Materials                        | 960.29       | 62.84        |
|   |         | 221X  | Improvement of Instruction Services               |              |              |
|   |         |   | 1XX Personal Services - Salaries                  | 58,681.63    | 51,617.05    |
|   |         |   | 2XX Personal Services - Employee Benefits         | 13,309.70    | 12,331.11    |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |   |            | Fund Code 01 |
|---|---------|---|---|------------|--------------|
| PRC   | Program | Function  | Object  | 2015 Value | 2016 Value   |
|   |         |   | 3XX Purchased Professional and Technical Services | 170.28     | 28.00        |
|   |         |   | 5XX Other Purchased Services                      | 749.38     | 600.41       |
|   |         |   | 6XX Supplies and Materials                        | 30.46      | 2,243.27     |
|   |         |   | 810 Dues and Fees                                 | 52.14      | 38.76        |
|   |         | <b>222X Educational Media Services</b>                  |   |            |              |
|   |         |   | 1XX Personal Services - Salaries                  | 73,426.03  | 75,534.00    |
|   |         |   | 2XX Personal Services - Employee Benefits         | 1,885.45   | 2,075.56     |
|   |         |   | 3XX Purchased Professional and Technical Services | 2,028.06   | 2,213.58     |
|   |         |   | 4XX Purchased Property Services                   | 2,377.85   | 4,040.64     |
|   |         |   | 6XX Supplies and Materials                        | 19,710.76  | 18,506.82    |
|   |         | <b>23XX Support Services - General Administration</b>   |   |            |              |
|   |         |   | 1XX Personal Services - Salaries                  | 42,573.81  | 40,190.77    |
|   |         |   | 2XX Personal Services - Employee Benefits         | 6,334.72   | 6,270.01     |
|   |         |   | 3XX Purchased Professional and Technical Services | 11,792.23  | 9,450.06     |
|   |         |   | 4XX Purchased Property Services                   | 1,003.98   | 1,398.10     |
|   |         |   | 5XX Other Purchased Services                      | 10,135.72  | 10,246.51    |
|   |         |   | 6XX Supplies and Materials                        | 2,015.81   | 2,851.39     |
|   |         |   | 810 Dues and Fees                                 | 1,175.53   | 4,689.60     |
|   |         |   | 8XX Other Expenditures                            | 3,618.02   | 1,382.69     |
|   |         | <b>24XX Support Services - School Administration</b>    |   |            |              |
|   |         |   | 1XX Personal Services - Salaries                  | 255,877.63 | 263,327.35   |
|   |         |   | 2XX Personal Services - Employee Benefits         | 43,752.65  | 37,506.88    |
|   |         |   | 3XX Purchased Professional and Technical Services | 13,373.68  | 18,578.71    |
|   |         |   | 4XX Purchased Property Services                   | 12,957.37  | 12,420.77    |
|   |         |   | 5XX Other Purchased Services                      | 18,736.44  | 16,477.54    |
|   |         |   | 6XX Supplies and Materials                        | 6,235.52   | 4,935.78     |
|   |         |   | 810 Dues and Fees                                 | 960.00     | 980.00       |
|   |         |   | 8XX Other Expenditures                            | 2,272.12   | 2,501.57     |
|   |         | <b>25XX Support Services - Business</b>                 |   |            |              |
|   |         |   | 1XX Personal Services - Salaries                  | 42,248.34  | 43,813.73    |
|   |         |   | 2XX Personal Services - Employee Benefits         | 12,631.29  | 12,659.58    |
|   |         |   | 3XX Purchased Professional and Technical Services | 7,850.59   | 8,828.37     |
|   |         |   | 4XX Purchased Property Services                   | 0.00       | 51.90        |
|   |         |   | 5XX Other Purchased Services                      | 4,151.41   | 3,432.65     |
|   |         |   | 6XX Supplies and Materials                        | 652.73     | 1,620.47     |
|   |         |   | 810 Dues and Fees                                 | 229.77     | 262.52       |
|   |         | <b>26XX Operation and Maintenance of Plant Services</b> |   |            |              |
|   |         |   | 1XX Personal Services - Salaries                  | 171,126.13 | 195,798.10   |
|   |         |   | 2XX Personal Services - Employee Benefits         | 43,657.55  | 52,933.69    |
|   |         |   | 3XX Purchased Professional and Technical Services | 14,422.94  | 3,826.10     |
|   |         |   | 4XX Purchased Property Services                   | 161,283.44 | 145,235.10   |
|   |         |   | 5XX Other Purchased Services                      | 24,624.53  | 25,822.67    |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |   |   |            | Fund Code 01 |
|---|--|---|---|------------|--------------|
| PRC   | Program  | Function  | Object                                    | 2015 Value | 2016 Value   |
|   |  |   | 6XX Supplies and Materials                | 34,191.68  | 20,298.71    |
|   |  |   | 7XX Property and Equipment Acquisition    | 5,000.00   | 1,864.50     |
|   | <b>280 Special Education - Local and State</b>                         |   |   |            |              |
|   |  | <b>1XXX Instruction</b>                               |   |            |              |
|   |  |   | 1XX Personal Services - Salaries          | 113,520.78 | 101,514.61   |
|   |  |   | 2XX Personal Services - Employee Benefits | 25,255.25  | 21,641.04    |
|   |  | <b>21XX Support Services - Students</b>               |   |            |              |
|   |  |   | 1XX Personal Services - Salaries          | 50,081.13  | 41,460.20    |
|   |  |   | 2XX Personal Services - Employee Benefits | 6,724.51   | 10,311.85    |
|   |  | <b>24XX Support Services - School Administration</b>  |   |            |              |
|   |  |   | 1XX Personal Services - Salaries          | 32,382.10  | 33,384.50    |
|   |  |   | 2XX Personal Services - Employee Benefits | 4,265.10   | 4,285.61     |
|   | <b>316 Data For Achievement</b>  |   |   |            |              |
|   |  | <b>23XX Support Services - General Administration</b> |   |            |              |
|   |  |   | 1XX Personal Services - Salaries          | 0.00       | 10,220.00    |
|   |  | <b>24XX Support Services - School Administration</b>  |   |            |              |
|   |  |   | 1XX Personal Services - Salaries          | 7,665.00   | 0.00         |
|   | <b>360 State Gifted &amp; Talented Reimbursement</b>                   |   |   |            |              |
|   |  | <b>1XXX Instruction</b>                               |   |            |              |
|   |  |   | 1XX Personal Services - Salaries          | 3,232.90   | 3,329.90     |
|   |  |   | 2XX Personal Services - Employee Benefits | 14.79      | 16.81        |
|   |  |   | 5XX Other Purchased Services              | 623.31     | 69.05        |
|   |  |   | 6XX Supplies and Materials                | 698.70     | 1,126.29     |
|   | <b>365 Indian Education for All - OTO &amp; Ongoing</b>                |   |   |            |              |
|   |  | <b>1XXX Instruction</b>                               |   |            |              |
|   |  |   | 1XX Personal Services - Salaries          | 8,339.00   | 8,342.88     |
|   |  | <b>221X Improvement of Instruction Services</b>       |   |            |              |
|   |  |   | 1XX Personal Services - Salaries          | 2,034.96   | 2,317.33     |
|   |  |   | 2XX Personal Services - Employee Benefits | 9.28       | 11.75        |
|   | <b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b> |   |   |            |              |
|   |  | <b>1XXX Instruction</b>                               |   |            |              |
|   |  |   | 1XX Personal Services - Salaries          | 232,702.00 | 224,453.83   |
|   |  |   | 2XX Personal Services - Employee Benefits | 27,611.58  | 27,834.28    |
|   |  |   | 4XX Purchased Property Services           | 127.33     | 0.00         |
|   |  |   | 6XX Supplies and Materials                | 13,976.59  | 15,043.69    |
|   | <b>710 School Sponsored Extracurricular Activities</b>                 |   |   |            |              |
|   |  | <b>27XX Student Transportation Services</b>           |   |            |              |
|   |  |   | 5XX Other Purchased Services              | 15,501.60  | 15,998.61    |
|   |  | <b>34XX Extracurricular - Activities</b>              |   |            |              |
|   |  |   | 1XX Personal Services - Salaries          | 39,414.39  | 39,346.64    |
|   |  |   | 2XX Personal Services - Employee Benefits | 176.61     | 195.41       |
|   |  |   | 4XX Purchased Property Services           | 238.50     | 426.95       |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |  |   |   |                     | Fund Code 01        |
|--|--|---|---|---------------------|---------------------|
| PRC  | Program  | Function  | Object  | 2015 Value          | 2016 Value          |
|  |  |   | 5XX Other Purchased Services                      | 11,696.66           | 21,344.71           |
|  |  |   | 6XX Supplies and Materials                        | 300.00              | 7,406.14            |
|  |  |   | 810 Dues and Fees                                 | 4,452.00            | 6,752.03            |
|  | <b>720 School Sponsored Athletics</b>                        |   |   |                     |                     |
|  |  | <b>27XX Student Transportation Services</b>             |   |                     |                     |
|  |  |   | 5XX Other Purchased Services                      | 78,690.97           | 79,035.91           |
|  |  | <b>35XX Extracurricular - Athletics</b>                 |   |                     |                     |
|  |  |   | 1XX Personal Services - Salaries                  | 164,098.44          | 169,636.78          |
|  |  |   | 2XX Personal Services - Employee Benefits         | 4,915.78            | 5,022.92            |
|  |  |   | 5XX Other Purchased Services                      | 32,875.54           | 68,615.30           |
|  |  |   | 6XX Supplies and Materials                        | 52,650.07           | 18,240.48           |
|  |  |   | 810 Dues and Fees                                 | 2,340.00            | 560.00              |
| <b>910 Budget Amendment</b>  |  |   |   |                     |                     |
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |   |   |                     |                     |
|  |  | <b>26XX Operation and Maintenance of Plant Services</b> |   |                     |                     |
|  |  |   | 3XX Purchased Professional and Technical Services | 0.00                | 22,434.25           |
|  |  |   | 4XX Purchased Property Services                   | 0.00                | 24,314.16           |
|  |  |   | 6XX Supplies and Materials                        | 0.00                | 9,186.83            |
|  |  |   | 7XX Property and Equipment Acquisition            | 0.00                | 63,746.36           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |   |   | <b>4,353,637.12</b> | <b>4,517,661.37</b> |

| Schedule Of Changes Worksheet  |           |                |           |      | Fund Code 01     |
|--|-----------|----------------|-----------|------|------------------|
| Beginning Fund Balance   |           |                |           |      | 531,549.28 (1)   |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |                |           |      | 4,496,260.01 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |                |           |      | 4,517,661.37 (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |                |           |      |                  |
| This Year  | 0.00      | Less Last Year | 0.00      | (4a) | 0.00             |
| Increase/Decrease of Reserve for Encumbrances                                      |           |                |           |      |                  |
| This Year  | 32,241.78 | Less Last Year | 43,803.21 | (4b) | -11,561.43       |
|  |           |                |           |      | -11,561.43 (4)   |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |                |           |      | 498,586.49 (5)   |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC  | Revenue                                | 2015 Value        | 2016 Value        |
|--|--|-------------------|-------------------|
|  | 1111 District Levy - Real Property     | 165,351.04        | 158,283.40        |
|  | 1112 District Levy - Personal Property | 884.36            | 871.14            |
|  | 1190 Penalties and Interest on Taxes   | 625.11            | 461.47            |
|  | 1510 Interest Earnings                 | 216.35            | 248.10            |
|  | 2220 County On-Schedule Trans Reimb    | 24,664.63         | 24,583.11         |
|  | 3210 State On-Schedule Trans Reimb     | 24,664.65         | 24,583.12         |
|  | 3444 State School Block Grant          | 7,493.93          | 7,493.93          |
|  | 3446 SB96 Block Grant Reimbursement    | 703.15            | 0.00              |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <u>224,603.22</u> | <u>216,524.27</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC  | Program  | Function  | Object  | 2015 Value        | 2016 Value        |
|--|--|---|---|-------------------|-------------------|
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |   |   |                   |                   |
|  |  | <b>23XX Support Services - General Administration</b> |   |                   |                   |
|  |  |   | 1XX Personal Services - Salaries                  | 9,999.00          | 12,973.37         |
|  |  |   | 2XX Personal Services - Employee Benefits         | 45.69             | 421.32            |
|  |  | <b>25XX Support Services - Business</b>               |   |                   |                   |
|  |  |   | 1XX Personal Services - Salaries                  | 5,456.03          | 5,619.98          |
|  |  |   | 2XX Personal Services - Employee Benefits         | 24.99             | 28.44             |
|  |  | <b>27XX Student Transportation Services</b>           |   |                   |                   |
|  |  |   | 3XX Purchased Professional and Technical Services | 3,036.00          | 0.00              |
|  |  |   | 5XX Other Purchased Services                      | 180,505.60        | 183,655.15        |
|  | <b>280 Special Education - Local and State</b>               |   |   |                   |                   |
|  |  | <b>27XX Student Transportation Services</b>           |   |                   |                   |
|  |  |   | 5XX Other Purchased Services                      | <u>20,910.45</u>  | <u>10,778.84</u>  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |   |   | <u>219,977.76</u> | <u>213,477.10</u> |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule Of Changes Worksheet

**Fund Code 10**

|  |      |                |          |      |            |     |
|--|------|----------------|----------|------|------------|-----|
| Beginning Fund Balance   |      |                |          |      | 54,419.88  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |          |      | 216,524.27 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |          |      | 213,477.10 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |          |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00     | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |          |      |            |     |
| This Year  | 0.00 | Less Last Year | 1,062.60 | (4b) | -1,062.60  |     |
|  |      |                |          |      | -1,062.60  | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |          |      | 56,404.45  | (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |                   | Fund Code 12      |
|--|---|-------------------|-------------------|
| PRC  | Revenue                                   | 2015 Value        | 2016 Value        |
|  | 1510 Interest Earnings                    | 129.44            | 154.93            |
|  | 1611 National School Lunch Program        | 98,191.25         | 106,760.60        |
|  | 1612 School Breakfast Program             | 5,022.90          | 6,237.90          |
|  | 1630 Catering Sales                       | 28,018.31         | 31,021.56         |
|  | 1632 Daily Adult Sales                    | 11,129.05         | 9,888.15          |
|  | 1634 Daily Ala Carte Sales                | 81,520.28         | 75,604.12         |
|  | 3220 State Food Services Match            | 1,195.10          | 580.46            |
|  | 4550 Federal Child Nutrition              | 187,797.25        | 201,598.36        |
|  | 4555 School Foods Summer Program - 10.559 | 13,568.01         | 14,526.30         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>426,571.59</b> | <b>446,372.38</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |               |   |            | Fund Code 12 |
|---|---------|---------------|---|------------|--------------|
| PRC   | Program | Function      | Object  | 2015 Value | 2016 Value   |
|   | 910     | Food Services |   |            |              |
|   |         | 31XX          | Food Services                                     |            |              |
|   |         |               | 1XX Personal Services - Salaries                  | 203,370.34 | 200,863.21   |
|   |         |               | 2XX Personal Services - Employee Benefits         | 42,656.04  | 40,746.53    |
|   |         |               | 3XX Purchased Professional and Technical Services | 363.67     | 558.58       |
|   |         |               | 4XX Purchased Property Services                   | 1,690.07   | 3,714.38     |
|   |         |               | 5XX Other Purchased Services                      | 802.76     | 2,064.77     |
|   |         |               | 6XX Supplies and Materials                        | 175,253.94 | 193,811.23   |
|   |         |               | 7XX Property and Equipment Acquisition            | 0.00       | 3,827.61     |
|   |         |               | 810 Dues and Fees                                 | 570.50     | 0.00         |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |               |   | 424,707.32 | 445,586.31   |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule Of Changes Worksheet

**Fund Code 12**

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 15,021.85  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 446,372.38 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 445,586.31 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00       |     |
|  |      |                |      |      | 0.00       | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 15,807.92  | (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |  |                  | Fund Code 13     |
|--|--|------------------|------------------|
| PRC  | Revenue                                | 2015 Value       | 2016 Value       |
|  | 1111 District Levy - Real Property     | 20,768.55        | 70,817.61        |
|  | 1112 District Levy - Personal Property | 31.25            | 168.62           |
|  | 1190 Penalties and Interest on Taxes   | 43.79            | 147.13           |
|  | 1510 Interest Earnings                 | 25.25            | 29.31            |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>20,868.84</b> | <b>71,162.67</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |   |             |                                       | Fund Code 13 |           |
|---|---------|---|-------------|---------------------------------------|--------------|-----------|
| PRC   | Program | Function  | Object      | 2015 Value                            | 2016 Value   |           |
|   | 1XX     | Regular Education Programs - Elementary/Secondary |             |                                       |              |           |
|   |         | 1XXX  | Instruction |                                       |              |           |
|   |         |   | 5XX         | Other Purchased Services              | 540.00       | 2,000.00  |
|   | 280     | Special Education - Local and State               |             |                                       |              |           |
|   |         | 1XXX  | Instruction |                                       |              |           |
|   |         |   | 1XX         | Personal Services - Salaries          | 15,000.00    | 47,255.11 |
|   |         |   | 2XX         | Personal Services - Employee Benefits | 0.00         | 9,618.89  |
|   |         |   | 5XX         | Other Purchased Services              | 5,531.00     | 14,412.50 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |             | 21,071.00                             | 73,286.50    |           |

| Schedule Of Changes Worksheet  |      |                |           | Fund Code 13  |
|--|------|----------------|-----------|---------------|
| Beginning Fund Balance   |      |                |           | -340.13 (1)   |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |           | 71,162.67 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |           | 73,286.50 (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |           |               |
| This Year  | 0.00 | Less Last Year | 0.00 (4a) | 0.00          |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |           |               |
| This Year  | 0.00 | Less Last Year | 0.00 (4b) | 0.00          |
|  |      |                |           | 0.00 (4)      |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |           | -2,463.96 (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                     |                   | Fund Code 14      |
|--|-------------------------------------|-------------------|-------------------|
| PRC  | Revenue                             | 2015 Value        | 2016 Value        |
|  | 1510 Interest Earnings              | 593.97            | 697.46            |
|  | 2240 County Retirement Distribution | 542,068.21        | 576,667.19        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                     | <b>542,662.18</b> | <b>577,364.65</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |   |        |            | Fund Code 14 |
|---|--|---|--------|------------|--------------|
| PRC   | Program  | Function  | Object | 2015 Value | 2016 Value   |
|   | <b>170 Distance Learning</b>                                 |   |        |            |              |
|   |  | <b>21XX Support Services - Students</b>                 |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 0.00       | 7,702.51     |
|   | <b>1XX Regular Education Programs - Elementary/Secondary</b> |   |        |            |              |
|   |  | <b>1XXX Instruction</b>                                 |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 287,487.34 | 299,227.79   |
|   |  | <b>21XX Support Services - Students</b>                 |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 22,641.17  | 23,787.51    |
|   |  | <b>221X Improvement of Instruction Services</b>         |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 12,245.61  | 15,323.89    |
|   |  | <b>222X Educational Media Services</b>                  |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 12,036.24  | 12,489.53    |
|   |  | <b>23XX Support Services - General Administration</b>   |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 9,031.21   | 8,510.85     |
|   |  | <b>24XX Support Services - School Administration</b>    |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 40,305.39  | 41,975.81    |
|   |  | <b>25XX Support Services - Business</b>                 |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 7,395.25   | 0.00         |
|   |  | <b>26XX Operation and Maintenance of Plant Services</b> |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 29,235.61  | 29,844.21    |
|   | <b>280 Special Education - Local and State</b>               |   |        |            |              |
|   |  | <b>1XXX Instruction</b>                                 |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 17,997.96  | 22,177.67    |
|   |  | <b>21XX Support Services - Students</b>                 |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 8,997.47   | 6,644.90     |
|   |  | <b>24XX Support Services - School Administration</b>    |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 5,245.00   | 5,447.09     |
|   | <b>360 State Gifted &amp; Talented Reimbursement</b>         |   |        |            |              |
|   |  | <b>1XXX Instruction</b>                                 |        |            |              |
|   |  | 2XX Personal Services - Employee Benefits               |        | 510.17     | 530.98       |





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |         |   |   |                   | Fund Code 14      |  |
|--|---------|---|---|-------------------|-------------------|--|
| PRC  | Program | Function  | Object                                    | 2015 Value        | 2016 Value        |  |
|  | 365     | Indian Education for All - OTO & Ongoing                                |   |                   |                   |  |
|  |         | 221X  | Improvement of Instruction Services       |                   |                   |  |
|  |         |   | 2XX Personal Services - Employee Benefits | 333.42            | 381.57            |  |
|  | 392     | State Career & Technical Ed Entitlement - Business                      |   |                   |                   |  |
|  |         | 1XXX  | Instruction                               |                   |                   |  |
|  |         |   | 2XX Personal Services - Employee Benefits | 19,384.18         | 20,893.91         |  |
|  | 394     | State Career & Technical Ed Entitlement - Family & Consumer Sciences    |   |                   |                   |  |
|  |         | 1XXX  | Instruction                               |                   |                   |  |
|  |         |   | 2XX Personal Services - Employee Benefits | 10,181.82         | 6,556.85          |  |
|  | 395     | State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts |   |                   |                   |  |
|  |         | 1XXX  | Instruction                               |                   |                   |  |
|  |         |   | 2XX Personal Services - Employee Benefits | 8,385.13          | 4,428.93          |  |
|  | 397     | State Career & Technical Ed Entitlement - Trades & Industry             |   |                   |                   |  |
|  |         | 1XXX  | Instruction                               |                   |                   |  |
|  |         |   | 2XX Personal Services - Employee Benefits | 0.00              | 4,496.58          |  |
|  | 710     | School Sponsored Extracurricular Activities                             |   |                   |                   |  |
|  |         | 34XX  | Extracurricular - Activities              |                   |                   |  |
|  |         |   | 2XX Personal Services - Employee Benefits | 5,594.02          | 6,306.47          |  |
|  | 720     | School Sponsored Athletics  |   |                   |                   |  |
|  |         | 35XX  | Extracurricular - Athletics               |                   |                   |  |
|  |         |   | 2XX Personal Services - Employee Benefits | 24,292.90         | 25,717.99         |  |
|  | 910     | Food Services   |   |                   |                   |  |
|  |         | 31XX  | Food Services                             |                   |                   |  |
|  |         |   | 2XX Personal Services - Employee Benefits | 29,381.61         | 30,283.96         |  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |   |   | <b>550,681.50</b> | <b>572,729.00</b> |  |

| Schedule Of Changes Worksheet  |      |                |      |      | Fund Code 14 |     |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance   |      |                |      |      | 142,060.56   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 577,364.65   | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 572,729.00   | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |              |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |              |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |     |
|  |      |                |      |      | 0.00         | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 146,696.21   | (5) |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   | Fund Code 15      |
|--|---|-------------------|
| PRC  | Revenue   | 2016 Value        |
| <b>020 Aggregate Reim/Indirects</b>  |   |                   |
|  | 1510 Interest Earnings                                | 807.77            |
| <b>200 SOAR Challenge Course</b>   |   |                   |
|  | 1910 Rentals  | 2,250.00          |
| <b>209 Round Up for Safety</b>   |   |                   |
|  | 1920 Contributions/Donations from Private Sources     | 3,000.00          |
| <b>228 E-Rate Reimbursement</b>  |   |                   |
|  | 1900 Other Revenue from Local Sources                 | 30,416.08         |
| <b>325 Jobs for Montana Graduates</b>  |   |                   |
|  | 3290 State - Other State Grants                       | 1,000.00          |
| <b>391 Vo Ed Carl Perkins Basic Grant</b>  |   |                   |
|  | 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant       | 30,029.00         |
| <b>401 Vo Ed Business/Marketing</b>  |   |                   |
|  | 3900 State Career & Technical Ed Entitlement          | 9,344.00          |
| <b>402 Vo Ed Family &amp; Consumer Science</b>   |   |                   |
|  | 3900 State Career & Technical Ed Entitlement          | 3,910.00          |
| <b>403 Vo Ed Tech Ed/Industrial Arts</b>   |   |                   |
|  | 3900 State Career & Technical Ed Entitlement          | 3,245.00          |
| <b>404 Vo Ed Health Occupations</b>  |   |                   |
|  | 3900 State Career & Technical Ed Entitlement          | 4,096.00          |
| <b>471 GEAR UP</b>   |   |                   |
|  | 4710 GEAR UP  | 1,221.00          |
| <b>474 Misc Federal Grant from other State Agency</b>                                    |   |                   |
|  | 4740 Pre-Employment Transition Services (DPHHS)       | 8,750.00          |
| <b>505 Education Foundation</b>  |   |                   |
|  | 1920 Contributions/Donations from Private Sources     | 1,865.13          |
| <b>507 FVCC Dual Credit</b>  |   |                   |
|  | 1960 Services Provided Other Local Governmental Units | 11,248.91         |
| <b>585 Professional Development</b>  |   |                   |
|  | 1920 Contributions/Donations from Private Sources     | 3,880.00          |
| <b>816 WCF-WHS Media Arts</b>  |   |                   |
|  | 1920 Contributions/Donations from Private Sources     | 158,692.57        |
| <b>817 WCF-Center for Applied Sustainability</b>   |   |                   |
|  | 1920 Contributions/Donations from Private Sources     | 34,840.00         |
| <b>818 WCF-Computer Science</b>  |   |                   |
|  | 1920 Contributions/Donations from Private Sources     | 191,282.06        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>499,877.52</b> |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |          |   |            | Fund Code 15     |
|---|---|----------|---|------------|------------------|
| PRC   | Program   | Function | Object  | 2015 Value | 2016 Value       |
| 020   | Aggregate Reim/Indirects                              |          |   |            |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |            |                  |
|   | 25XX Support Services - Business                      |          |   |            |                  |
|   |   |          | 3XX Purchased Professional and Technical Services |            | 1,755.00         |
|   |   |          | 6XX Supplies and Materials                        |            | 397.66           |
|   |   |          | 7XX Property and Equipment Acquisition            |            | 1,689.11         |
|   |   |          | <b>020 Subtotal</b>                               |            | <b>3,841.77</b>  |
| 129   | State Technology Grant                                |          |   |            |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |            |                  |
|   | 221X Improvement of Instruction Services              |          |   |            |                  |
|   |   |          | 6XX Supplies and Materials                        |            | 2,587.20         |
|   |   |          | <b>129 Subtotal</b>                               |            | <b>2,587.20</b>  |
| 200   | SOAR Challenge Course                                 |          |   |            |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |            |                  |
|   | 221X Improvement of Instruction Services              |          |   |            |                  |
|   |   |          | 1XX Personal Services - Salaries                  |            | 4,162.00         |
|   |   |          | 2XX Personal Services - Employee Benefits         |            | 249.86           |
|   |   |          | 3XX Purchased Professional and Technical Services |            | 440.21           |
|   |   |          | 6XX Supplies and Materials                        |            | 30.00            |
|   |   |          | <b>200 Subtotal</b>                               |            | <b>4,882.07</b>  |
| 209   | Round Up for Safety                                   |          |   |            |                  |
|   | 720 School Sponsored Athletics                        |          |   |            |                  |
|   | 35XX Extracurricular - Athletics                      |          |   |            |                  |
|   |   |          | 6XX Supplies and Materials                        |            | 3,468.24         |
|   |   |          | <b>209 Subtotal</b>                               |            | <b>3,468.24</b>  |
| 228   | E-Rate Reimbursement                                  |          |   |            |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |            |                  |
|   | 221X Improvement of Instruction Services              |          |   |            |                  |
|   |   |          | 1XX Personal Services - Salaries                  |            | 15,993.26        |
|   |   |          | 2XX Personal Services - Employee Benefits         |            | 3,803.18         |
|   |   |          | <b>228 Subtotal</b>                               |            | <b>19,796.44</b> |
| 324   | Graduation Matters                                    |          |   |            |                  |
|   | 324 Graduation Matters Montana                        |          |   |            |                  |
|   | 221X Improvement of Instruction Services              |          |   |            |                  |
|   |   |          | 5XX Other Purchased Services                      |            | 447.64           |
|   |   |          | <b>324 Subtotal</b>                               |            | <b>447.64</b>    |
| 391   | Vo Ed Carl Perkins Basic Grant                        |          |   |            |                  |
|   | 451 Carl Perkins (Federal Vo-Ed) - Basic Grant        |          |   |            |                  |
|   | 1XXX Instruction                                      |          |   |            |                  |
|   |   |          | 1XX Personal Services - Salaries                  |            | 1,595.84         |
|   |   |          | 2XX Personal Services - Employee Benefits         |            | 160.32           |
|   |   |          | 4XX Purchased Property Services                   |            | 2,398.68         |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |   |   |            | Fund Code 15 |
|---|---|---|---|------------|--------------|
| PRC   | Program   | Function  | Object                                    | 2015 Value | 2016 Value   |
|   |   |   | 6XX Supplies and Materials                |            | 22,969.76    |
|   |   | <b>221X Improvement of Instruction Services</b>       |   |            |              |
|   |   |   | 5XX Other Purchased Services              |            | 2,904.40     |
|   |   |   | <b>391 Subtotal</b>                       |            | 30,029.00    |
| <b>401</b>  | <b>Vo Ed Business/Marketing</b>   |   |   |            |              |
|   | <b>392 State Career &amp; Technical Ed Entitlement - Business</b>                       |   |   |            |              |
|   |   | <b>1XXX Instruction</b>                               |   |            |              |
|   |   |   | 6XX Supplies and Materials                |            | 1,822.00     |
|   |   |   | <b>401 Subtotal</b>                       |            | 1,822.00     |
| <b>402</b>  | <b>Vo Ed Family &amp; Consumer Science</b>  |   |   |            |              |
|   | <b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b> |   |   |            |              |
|   |   | <b>1XXX Instruction</b>                               |   |            |              |
|   |   |   | 5XX Other Purchased Services              |            | 1,997.67     |
|   |   |   | 6XX Supplies and Materials                |            | 362.88       |
|   |   |   | <b>402 Subtotal</b>                       |            | 2,360.55     |
| <b>404</b>  | <b>Vo Ed Health Occupations</b>   |   |   |            |              |
|   | <b>393 State Career &amp; Technical Ed Entitlement - Health Occupations</b>             |   |   |            |              |
|   |   | <b>1XXX Instruction</b>                               |   |            |              |
|   |   |   | 6XX Supplies and Materials                |            | 541.20       |
|   |   |   | <b>404 Subtotal</b>                       |            | 541.20       |
| <b>471</b>  | <b>GEAR UP</b>  |   |   |            |              |
|   | <b>471 GEAR UP</b>  |   |   |            |              |
|   |   | <b>21XX Support Services - Students</b>               |   |            |              |
|   |   |   | 1XX Personal Services - Salaries          |            | 150.00       |
|   |   |   | 2XX Personal Services - Employee Benefits |            | 12.00        |
|   |   |   | 5XX Other Purchased Services              |            | 420.00       |
|   |   | <b>23XX Support Services - General Administration</b> |   |            |              |
|   |   |   | 4XX Purchased Property Services           |            | 639.00       |
|   |   |   | <b>471 Subtotal</b>                       |            | 1,221.00     |
| <b>500</b>  | <b>Coke</b>   |   |   |            |              |
|   | <b>720 School Sponsored Athletics</b>   |   |   |            |              |
|   |   | <b>35XX Extracurricular - Athletics</b>               |   |            |              |
|   |   |   | 7XX Property and Equipment Acquisition    |            | 6,750.00     |
|   |   |   | <b>500 Subtotal</b>                       |            | 6,750.00     |
| <b>503</b>  | <b>Science Research</b>   |   |   |            |              |
|   | <b>1XX Regular Education Programs - Elementary/Secondary</b>                            |   |   |            |              |
|   |   | <b>1XXX Instruction</b>                               |   |            |              |
|   |   |   | 6XX Supplies and Materials                |            | 76.29        |
|   |   |   | <b>503 Subtotal</b>                       |            | 76.29        |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0335-52244567

15 Flathead County

0335 Whitefish H S

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |   |        |            | Fund Code 15 |
|---|---|---|--------|------------|--------------|
| PRC   | Program   | Function  | Object | 2015 Value | 2016 Value   |
| 505   | Education Foundation                                  |   |        |            |              |
|   | 1XX Regular Education Programs - Elementary/Secondary |   |        |            |              |
|   | 1XXX Instruction                                      |   |        |            |              |
|   |   | 6XX Supplies and Materials                        |        |            | 662.60       |
|   |   | 505 Subtotal                                      |        |            | 662.60       |
| 507   | FVCC Dual Credit                                      |   |        |            |              |
|   | 1XX Regular Education Programs - Elementary/Secondary |   |        |            |              |
|   | 221X Improvement of Instruction Services              |   |        |            |              |
|   |   | 5XX Other Purchased Services                      |        |            | 3,926.72     |
|   |   | 507 Subtotal                                      |        |            | 3,926.72     |
| 585   | Professional Development                              |   |        |            |              |
|   | 1XX Regular Education Programs - Elementary/Secondary |   |        |            |              |
|   | 221X Improvement of Instruction Services              |   |        |            |              |
|   |   | 5XX Other Purchased Services                      |        |            | 1,175.98     |
|   | 26XX Operation and Maintenance of Plant Services      |   |        |            |              |
|   |   | 5XX Other Purchased Services                      |        |            | 735.70       |
|   |   | 585 Subtotal                                      |        |            | 1,911.68     |
| 816   | WCF-WHS Media Arts                                    |   |        |            |              |
|   | 1XX Regular Education Programs - Elementary/Secondary |   |        |            |              |
|   | 1XXX Instruction                                      |   |        |            |              |
|   |   | 6XX Supplies and Materials                        |        |            | 8,752.00     |
|   |   | 7XX Property and Equipment Acquisition            |        |            | 13,222.72    |
|   | 4XXX Facilities Acquisition and Construction Services |   |        |            |              |
|   |   | 3XX Purchased Professional and Technical Services |        |            | 134,739.47   |
|   |   | 7XX Property and Equipment Acquisition            |        |            | 1,978.88     |
|   |   | 816 Subtotal                                      |        |            | 158,693.07   |
| 817   | WCF-Center for Applied Sustainability                 |   |        |            |              |
|   | 1XX Regular Education Programs - Elementary/Secondary |   |        |            |              |
|   | 1XXX Instruction                                      |   |        |            |              |
|   |   | 1XX Personal Services - Salaries                  |        |            | 3,275.00     |
|   |   | 2XX Personal Services - Employee Benefits         |        |            | 13.16        |
|   | 21XX Support Services - Students                      |   |        |            |              |
|   |   | 3XX Purchased Professional and Technical Services |        |            | 30,690.49    |
|   |   | 5XX Other Purchased Services                      |        |            | 653.70       |
|   |   | 817 Subtotal                                      |        |            | 34,632.35    |
| 818   | WCF-Computer Science                                  |   |        |            |              |
|   | 1XX Regular Education Programs - Elementary/Secondary |   |        |            |              |
|   | 1XXX Instruction                                      |   |        |            |              |
|   |   | 6XX Supplies and Materials                        |        |            | 187,306.10   |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC  | Program                     | Function   | Object  | 2015 Value | 2016 Value |
|--|-----------------------------|--|---|------------|------------|
|  |                             | <b>221X</b>  | <b>Improvement of Instruction Services</b>        |            |            |
|  |                             |  | 1XX Personal Services - Salaries                  |            | 1,050.00   |
|  |                             |  | 3XX Purchased Professional and Technical Services |            | 475.00     |
|  |                             |  | 5XX Other Purchased Services                      |            | 2,450.96   |
|  |                             |  | <b>818 Subtotal</b>                               |            | 191,282.06 |
| <b>891</b>   | <b>Community Engagement</b> |  |   |            |            |
|  | <b>1XX</b>                  | <b>Regular Education Programs - Elementary/Secondary</b> |   |            |            |
|  |                             | <b>23XX</b>  | <b>Support Services - General Administration</b>  |            |            |
|  |                             |  | 3XX Purchased Professional and Technical Services |            | 563.75     |
|  |                             |  | <b>891 Subtotal</b>                               |            | 563.75     |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |                             |  |   |            | 469,495.63 |

## Schedule Of Changes Worksheet Fund Code 15

|  |            |                |        |      |            |     |
|--|------------|----------------|--------|------|------------|-----|
| Beginning Fund Balance   |            |                |        |      | 119,983.59 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |            |                |        |      | 499,877.52 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |            |                |        |      | 469,495.63 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |            |                |        |      |            |     |
| This Year  | 0.00       | Less Last Year | 0.00   | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |            |                |        |      |            |     |
| This Year  | 190,527.64 | Less Last Year | 379.80 | (4b) | 190,147.84 |     |
|  |            |                |        |      | 190,147.84 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |            |                |        |      | 340,513.32 | (5) |

## Project Reporter Summaries

| Project Reporter                               | Revenues  | Expenditures | Difference |
|--|-----------|--------------|------------|
| 020 Aggregate Reim/Indirects                   | 807.77    | 3,841.77     | -3,034.00  |
| 129 State Technology Grant                     | 0.00      | 2,587.20     | -2,587.20  |
| 200 SOAR Challenge Course                      | 2,250.00  | 4,882.07     | -2,632.07  |
| 209 Round Up for Safety                        | 3,000.00  | 3,468.24     | -468.24    |
| 228 E-Rate Reimbursement                       | 30,416.08 | 19,796.44    | 10,619.64  |
| 324 Graduation Matters                         | 0.00      | 447.64       | -447.64    |
| 325 Jobs for Montana Graduates                 | 1,000.00  | 0.00         | 1,000.00   |
| 391 Vo Ed Carl Perkins Basic Grant             | 30,029.00 | 30,029.00    | 0.00       |
| 401 Vo Ed Business/Marketing                   | 9,344.00  | 1,822.00     | 7,522.00   |
| 402 Vo Ed Family & Consumer Science            | 3,910.00  | 2,360.55     | 1,549.45   |
| 403 Vo Ed Tech Ed/Industrial Arts              | 3,245.00  | 0.00         | 3,245.00   |
| 404 Vo Ed Health Occupations                   | 4,096.00  | 541.20       | 3,554.80   |
| 471 GEAR UP                                    | 1,221.00  | 1,221.00     | 0.00       |
| 474 Misc Federal Grant from other State Agency | 8,750.00  | 0.00         | 8,750.00   |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Project Reporter Summaries

| Project Reporter                          | Revenues          | Expenditures      | Difference       |
|---|-------------------|-------------------|------------------|
| 500 Coke                                  | 0.00              | 6,750.00          | -6,750.00        |
| 503 Science Research                      | 0.00              | 76.29             | -76.29           |
| 505 Education Foundation                  | 1,865.13          | 662.60            | 1,202.53         |
| 507 FVCC Dual Credit                      | 11,248.91         | 3,926.72          | 7,322.19         |
| 585 Professional Development              | 3,880.00          | 1,911.68          | 1,968.32         |
| 816 WCF-WHS Media Arts                    | 158,692.57        | 158,693.07        | -0.50            |
| 817 WCF-Center for Applied Sustainability | 34,840.00         | 34,632.35         | 207.65           |
| 818 WCF-Computer Science                  | 191,282.06        | 191,282.06        | 0.00             |
| 891 Community Engagement                  | 0.00              | 563.75            | -563.75          |
| <b>Total</b>                              | <b>499,877.52</b> | <b>469,495.63</b> | <b>30,381.89</b> |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |                  | Fund Code 18     |
|--|---|------------------|------------------|
| PRC  | Revenue                                     | 2015 Value       | 2016 Value       |
|  | 1311 Driver's Education Fees                | 22,375.00        | 23,050.00        |
|  | 1510 Interest Earnings                      | 10.76            | 28.53            |
|  | 3260 State Driver's Education Reimbursement | 10,615.63        | 10,643.91        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>33,001.39</b> | <b>33,722.44</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |         |   |   |                  | Fund Code 18     |
|--|---------|---|---|------------------|------------------|
| PRC  | Program | Function  | Object                                    | 2015 Value       | 2016 Value       |
|  | 1XX     | Regular Education Programs - Elementary/Secondary |   |                  |                  |
|  |         | 1XXX  | Instruction                               |                  |                  |
|  |         |   | 1XX Personal Services - Salaries          | 29,552.59        | 22,972.44        |
|  |         |   | 2XX Personal Services - Employee Benefits | 1,675.30         | 1,399.77         |
|  |         |   | 4XX Purchased Property Services           | 293.00           | 523.00           |
|  |         |   | 5XX Other Purchased Services              | 1,608.28         | 624.41           |
|  |         |   | 6XX Supplies and Materials                | 1,581.15         | 687.07           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |   |   | <b>34,710.32</b> | <b>26,206.69</b> |

| Schedule Of Changes Worksheet  |           |      |                |           | Fund Code 18  |
|--|-----------|------|----------------|-----------|---------------|
| Beginning Fund Balance   |           |      |                |           | 14,865.08 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |           | 33,722.44 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |           | 26,206.69 (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |           |               |
|  | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00          |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |           |               |
|  | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00          |
|  |           |      |                |           | 0.00 (4)      |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |           | 22,380.83 (5) |





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:       |                        |  |            | Fund Code 20 |
|---|------------------------|--|------------|--------------|
| PRC   | Revenue                |  | 2015 Value | 2016 Value   |
|   | 1510 Interest Earnings |  | 39.44      | 47.20        |
|   | 1910 Rentals           |  | 0.00       | 20.00        |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |                        |  | 39.44      | 67.20        |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |   |  |   |            | Fund Code 20 |
|---|---|--|---|------------|--------------|
| PRC   | Program   | Function   | Object                                    | 2015 Value | 2016 Value   |
|   | 1XX Regular Education Programs - Elementary/Secondary |  |   |            |              |
|   |   | 26XX Operation and Maintenance of Plant Services |   |            |              |
|   |   |  | 1XX Personal Services - Salaries          | 36.00      | 3,500.00     |
|   |   |  | 2XX Personal Services - Employee Benefits | 1.97       | 0.00         |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |  |   | 37.97      | 3,500.00     |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 20 |
|--|-----------|------|----------------|------|------|--------------|
| Beginning Fund Balance   |           |      |                |      |      | 8,436.72 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 67.20 (2)    |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 3,500.00 (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |              |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |              |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |
|  |           |      |                |      |      | 0.00 (4)     |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 5,003.92 (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

| PRC  | Revenue                | 2015 Value   | 2016 Value    |
|--|------------------------|--------------|---------------|
|  | 1510 Interest Earnings | 91.32        | 102.37        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                        | <u>91.32</u> | <u>102.37</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

| PRC  | Program   | Function                                  | Object | 2015 Value      | 2016 Value      |
|--|---|---|--------|-----------------|-----------------|
|  | 1XX Regular Education Programs - Elementary/Secondary |   |        |                 |                 |
|  | 23XX Support Services - General Administration        |   |        |                 |                 |
|  |   | 1XX Personal Services - Salaries          |        | 2,224.03        | 0.00            |
|  |   | 2XX Personal Services - Employee Benefits |        | 10.16           | 0.00            |
|  | 910 Food Services                                     |   |        |                 |                 |
|  | 31XX Food Services                                    |   |        |                 |                 |
|  |   | 1XX Personal Services - Salaries          |        | 0.00            | 1,306.74        |
|  |   | 2XX Personal Services - Employee Benefits |        | 0.00            | 81.69           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |   |        | <u>2,234.19</u> | <u>1,388.43</u> |

#### Schedule Of Changes Worksheet

Fund Code 21

|   |           |     |
|---|-----------|-----|
| Beginning Fund Balance  | 18,305.59 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In            | 102.37    | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out          | 1,388.43  | (3) |
| Increase/Decrease of Reserve for Inventories  |           |     |
| This Year                      0.00      Less Last Year                      0.00      (4a) | 0.00      |     |
| Increase/Decrease of Reserve for Encumbrances   |           |     |
| This Year                      0.00      Less Last Year                      0.00      (4b) | 0.00      |     |
|   | 0.00      | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)   | 17,019.53 | (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC  | Revenue                                | 2015 Value       | 2016 Value       |
|--|--|------------------|------------------|
|  | 1111 District Levy - Real Property     | 76,946.55        | 74,175.54        |
|  | 1112 District Levy - Personal Property | 478.88           | 404.33           |
|  | 1190 Penalties and Interest on Taxes   | 319.56           | 214.75           |
|  | 1510 Interest Earnings                 | 148.82           | 157.29           |
|  | 3281 State Technology Aid              | 3,794.59         | 3,702.53         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>81,688.40</b> | <b>78,654.44</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC  | Program | Function  | Object  | 2015 Value        | 2016 Value       |
|--|---------|---|---|-------------------|------------------|
|  | 1XX     | Regular Education Programs - Elementary/Secondary |   |                   |                  |
|  |         | 221X  | Improvement of Instruction Services               |                   |                  |
|  |         |   | 3XX Purchased Professional and Technical Services | 2,121.70          | 2,835.00         |
|  |         |   | 4XX Purchased Property Services                   | 4,076.87          | 744.47           |
|  |         |   | 5XX Other Purchased Services                      | 539.60            | 649.83           |
|  |         |   | 6XX Supplies and Materials                        | 126,529.87        | 67,922.21        |
|  |         |   | 8XX Other Expenditures                            | 254.40            | 304.08           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |   |   | <b>133,522.44</b> | <b>72,455.59</b> |

#### Schedule Of Changes Worksheet

Fund Code 28

|   |           |     |
|---|-----------|-----|
| Beginning Fund Balance  | 20,657.65 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In                  | 78,654.44 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out                | 72,455.59 | (3) |
| Increase/Decrease of Reserve for Inventories  |           |     |
| This Year                      0.00      Less Last Year                      0.00      (4a)       | 0.00      |     |
| Increase/Decrease of Reserve for Encumbrances   |           |     |
| This Year                      23,954.50      Less Last Year                      55.48      (4b) | 23,899.02 |     |
|   | 23,899.02 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)   | 50,755.52 | (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |  |                  | Fund Code 29    |
|--|--|------------------|-----------------|
| PRC  | Revenue                                      | 2015 Value       | 2016 Value      |
|  | 1510 Interest Earnings                       | 46.30            | 32.81           |
|  | 3445 State Combined Fund School Block Grant  | 9,935.00         | 9,935.00        |
|  | 3447 SB96 Combined Block Grant Reimbursement | 5,445.63         | 0.00            |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>15,426.93</b> | <b>9,967.81</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |  |          |  |                  | Fund Code 29    |
|--|--|----------|--|------------------|-----------------|
| PRC  | Program  | Function | Object                                 | 2015 Value       | 2016 Value      |
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |          |  |                  |                 |
|  | <b>1XXX Instruction</b>                                      |          |  |                  |                 |
|  |  |          | 6XX Supplies and Materials             | 4,600.80         | 83.49           |
|  |  |          | 7XX Property and Equipment Acquisition | 5,290.00         | 0.00            |
|  | <b>221X Improvement of Instruction Services</b>              |          |  |                  |                 |
|  |  |          | 5XX Other Purchased Services           | 1,648.00         | 1,734.71        |
|  | <b>26XX Operation and Maintenance of Plant Services</b>      |          |  |                  |                 |
|  |  |          | 7XX Property and Equipment Acquisition | 5,000.00         | 0.00            |
|  | <b>910 Food Services</b>                                     |          |  |                  |                 |
|  | <b>31XX Food Services</b>                                    |          |  |                  |                 |
|  |  |          | 6XX Supplies and Materials             | 0.00             | 1,886.85        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |          |  | <b>16,538.80</b> | <b>3,705.05</b> |

| Schedule Of Changes Worksheet  |      |                |          |      | Fund Code 29  |
|--|------|----------------|----------|------|---------------|
| Beginning Fund Balance   |      |                |          |      | 12,812.34 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |          |      | 9,967.81 (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |          |      | 3,705.05 (3)  |
| Increase/Decrease of Reserve for Inventories                                       |      |                |          |      |               |
| This Year  | 0.00 | Less Last Year | 0.00     | (4a) | 0.00          |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |          |      |               |
| This Year  | 0.00 | Less Last Year | 9,890.80 | (4b) | -9,890.80     |
|  |      |                |          |      | -9,890.80 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |          |      | 9,184.30 (5)  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0335-52244567

15 Flathead County

0335 Whitefish H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 45 - Permanent Endowment Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 45

| PRC  | Revenue                | 2015 Value    | 2016 Value      |
|--|------------------------|---------------|-----------------|
|  | 1510 Interest Earnings | 905.38        | 1,083.39        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                        | <u>905.38</u> | <u>1,083.39</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 45

| PRC  | Program                        | Function                         | Object                       | 2015 Value    | 2016 Value      |
|--|--------------------------------|----------------------------------|------------------------------|---------------|-----------------|
|  | 720 School Sponsored Athletics |                                  |                              |               |                 |
|  |                                | 35XX Extracurricular - Athletics |                              |               |                 |
|  |                                |                                  | 5XX Other Purchased Services | 0.00          | 1,000.00        |
|  |                                |                                  | 6XX Supplies and Materials   | 909.00        | 47.13           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |                                |                                  |                              | <u>909.00</u> | <u>1,047.13</u> |

#### Schedule Of Changes Worksheet

Fund Code 45

|  |            |      |
|--|------------|------|
| Beginning Fund Balance   | 194,487.36 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 1,083.39   | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,047.13   | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 909.00     | (4b) |
|  | -909.00    | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 193,614.62 | (5)  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0335-52244567

15 Flathead County

0335 Whitefish H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:       |  |            | Fund Code 50 |
|---|--|------------|--------------|
| PRC   | Revenue                                | 2015 Value | 2016 Value   |
|   | 1111 District Levy - Real Property     | 922,944.98 | 897,669.56   |
|   | 1112 District Levy - Personal Property | 5,962.66   | 4,909.71     |
|   | 1190 Penalties and Interest on Taxes   | 3,391.09   | 2,612.41     |
|   | 1510 Interest Earnings                 | 1,081.05   | 1,300.19     |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |  | 933,379.78 | 906,491.87   |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |   |  |                           | Fund Code 50 |            |
|---|---------|---|--|---------------------------|--------------|------------|
| PRC   | Program | Function  | Object   | 2015 Value                | 2016 Value   |            |
|   | 1XX     | Regular Education Programs - Elementary/Secondary |  |                           |              |            |
|   |         | 51XX  | General Obligation Bonds, Special Assessments and Interest |                           |              |            |
|   |         |   | 830  | Special Assessments       | 665.59       | 684.94     |
|   |         |   | 840  | Principal On Debt         | 590,000.00   | 600,000.00 |
|   |         |   | 850  | Interest on Debt          | 320,775.00   | 311,825.00 |
|   |         |   | 860  | Agent Fees/Issuance Costs | 650.00       | 650.00     |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |  | 912,090.59                | 913,159.94   |            |

| Schedule Of Changes Worksheet  |      |                |      |      | Fund Code 50   |
|--|------|----------------|------|------|----------------|
| Beginning Fund Balance   |      |                |      |      | 19,084.18 (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 906,491.87 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 913,159.94 (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |                |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00           |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |                |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00           |
|  |      |                |      |      | 0.00 (4)       |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 12,416.11 (5)  |

# Trustees' Financial Summary

FY2015-16

Submit ID: 0335-52244567

15 Flathead County

0335 Whitefish H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:       |   |              | Fund Code 60 |
|---|---|--------------|--------------|
| PRC   | Revenue   | 2015 Value   | 2016 Value   |
|   | 1510 Interest Earnings                            | 2,758.07     | 1,131.27     |
|   | 1900 Other Revenue from Local Sources             | 696,745.51   | 0.00         |
|   | 1920 Contributions/Donations from Private Sources | 2,752,935.92 | 226,046.60   |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |   | 3,452,439.50 | 227,177.87   |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |   |   |        |              | Fund Code 60 |
|---|---|---|--------|--------------|--------------|
| PRC   | Program   | Function  | Object | 2015 Value   | 2016 Value   |
|   | 1XX Regular Education Programs - Elementary/Secondary |   |        |              |              |
|   | 26XX Operation and Maintenance of Plant Services      |   |        |              |              |
|   |   | 3XX Purchased Professional and Technical Services |        | 0.00         | 10,202.16    |
|   |   | 4XX Purchased Property Services                   |        | 0.00         | 4,150.00     |
|   |   | 7XX Property and Equipment Acquisition            |        | 0.00         | 75,000.00    |
|   | 4XXX Facilities Acquisition and Construction Services |   |        |              |              |
|   |   | 1XX Personal Services - Salaries                  |        | 22,783.16    | 0.00         |
|   |   | 2XX Personal Services - Employee Benefits         |        | 104.38       | 0.00         |
|   |   | 3XX Purchased Professional and Technical Services |        | 95,148.58    | 0.00         |
|   |   | 6XX Supplies and Materials                        |        | 5,809.00     | 0.00         |
|   |   | 7XX Property and Equipment Acquisition            |        | 4,065,956.65 | 338,305.59   |
|   | 720 School Sponsored Athletics                        |   |        |              |              |
|   | 35XX Extracurricular - Athletics                      |   |        |              |              |
|   |   | 7XX Property and Equipment Acquisition            |        | 0.00         | 7,282.55     |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |   |        | 4,189,801.77 | 434,940.30   |

| Schedule Of Changes Worksheet  |           |      |                |           | Fund Code 60   |
|--|-----------|------|----------------|-----------|----------------|
| Beginning Fund Balance   |           |      |                |           | 320,597.86 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |           | 227,177.87 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |           | 434,940.30 (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |           |                |
|  | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00           |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |           |                |
|  | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00           |
|  |           |      |                |           | 0.00 (4)       |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |           | 112,835.43 (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

| PRC  | Revenue                | 2015 Value   | 2016 Value   |
|--|------------------------|--------------|--------------|
|  | 1510 Interest Earnings | 79.73        | 95.71        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                        | <u>79.73</u> | <u>95.71</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

| PRC  | Program | Function | Object | 2015 Value  | 2016 Value  |
|--|---------|----------|--------|-------------|-------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |        | <u>0.00</u> | <u>0.00</u> |

#### Schedule Of Changes Worksheet Fund Code 61

|  |      |                |      |      |           |     |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance   |      |                |      |      | 17,119.89 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 95.71     | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 0.00      | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |           |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00      |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |           |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00      |     |
|  |      |                |      |      | 0.00      | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 17,215.60 | (5) |





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |                 | Fund Code 81   |
|--|---|-----------------|----------------|
| PRC  | Revenue   | 2015 Value      | 2016 Value     |
|  | 1510 Interest Earnings  | 82.01           | 99.21          |
|  | 1530 Net Increase (Decrease) in the Fair Value of Investments | 4,505.25        | -733.19        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>4,587.26</b> | <b>-633.98</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |                             |                    |                      | Fund Code 81 |          |  |
|---|---------|-----------------------------|--------------------|----------------------|--------------|----------|--|
| PRC   | Program | Function                    | Object             | 2015 Value           | 2016 Value   |          |  |
|   | 8XX     | Community Services Programs |                    |                      |              |          |  |
|   |         | 33XX                        | Community Services |                      |              |          |  |
|   |         |                             | 870                | Student Scholarships | 4,000.00     | 2,500.00 |  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |                             |                    |                      | 4,000.00     | 2,500.00 |  |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 81   |
|--|-----------|------|----------------|------|------|----------------|
| Beginning Fund Balance   |           |      |                |      |      | 263,462.08 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | -633.98 (2)    |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 2,500.00 (3)   |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |                |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00           |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |                |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00           |
|  |           |      |                |      |      | 0.00 (4)       |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 260,328.10 (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

| PRC  | Revenue                | 2015 Value   | 2016 Value   |
|--|------------------------|--------------|--------------|
|  | 1510 Interest Earnings | 28.80        | 34.61        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                        | <u>28.80</u> | <u>34.61</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

| PRC  | Program | Function | Object | 2015 Value  | 2016 Value  |
|--|---------|----------|--------|-------------|-------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |        | <u>0.00</u> | <u>0.00</u> |

#### Schedule Of Changes Worksheet Fund Code 82

|  |      |                |      |      |              |
|--|------|----------------|------|------|--------------|
| Beginning Fund Balance   |      |                |      |      | 6,192.30 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 34.61 (2)    |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 0.00 (3)     |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |              |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |              |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |
|  |      |                |      |      | 0.00 (4)     |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 6,226.91 (5) |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0335-52244567

15 Flathead County

0335 Whitefish H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

| PRC  | Revenue  | 2015 Value        | 2016 Value        |
|--|--|-------------------|-------------------|
|  | 1700 Student Extracurricular Activity Receipts | 461,868.78        | 485,887.61        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <u>461,868.78</u> | <u>485,887.61</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

| PRC  | Program                                      | Function                                   | Object                      | 2015 Value        | 2016 Value        |
|--|--|--|-----------------------------|-------------------|-------------------|
|  | 7XX Extracurricular Athletics and Activities |  |                             |                   |                   |
|  |  | 3XXX Operation of Non-Educational Services |                             |                   |                   |
|  |  |  | XXX Student Extracurricular | 438,017.92        | 474,572.26        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |  |                             | <u>438,017.92</u> | <u>474,572.26</u> |

#### Schedule Of Changes Worksheet

Fund Code 84

|  |            |      |
|--|------------|------|
| Beginning Fund Balance   | 224,546.71 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 485,887.61 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 474,572.26 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4b) |
|  | 0.00       | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 235,862.06 | (5)  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0335-52244567

15 Flathead County

0335 Whitefish H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

| PRC  | Revenue   | 2015 Value    | 2016 Value      |
|--|---|---------------|-----------------|
|  | 1510 Interest Earnings                            | 129.03        | 119.31          |
|  | 1920 Contributions/Donations from Private Sources | 433.00        | 1,420.00        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <u>562.03</u> | <u>1,539.31</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

| PRC  | Program | Function                    | Object                       | 2015 Value      | 2016 Value      |
|--|---------|-----------------------------|------------------------------|-----------------|-----------------|
|  | 720     | School Sponsored Athletics  |                              |                 |                 |
|  |         | 35XX                        | Extracurricular - Athletics  |                 |                 |
|  |         |                             | 5XX Other Purchased Services | 0.00            | 1,495.00        |
|  |         |                             | 6XX Supplies and Materials   | 2,857.00        | 6,644.84        |
|  | 8XX     | Community Services Programs |                              |                 |                 |
|  |         | 33XX                        | Community Services           |                 |                 |
|  |         |                             | 870 Student Scholarships     | 2,000.00        | 0.00            |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |                             |                              | <u>4,857.00</u> | <u>8,139.84</u> |

#### Schedule Of Changes Worksheet

Fund Code 85

|  |      |                |          |      |           |     |
|--|------|----------------|----------|------|-----------|-----|
| Beginning Fund Balance   |      |                |          |      | 26,946.66 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |          |      | 1,539.31  | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |          |      | 8,139.84  | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |          |      |           |     |
| This Year  | 0.00 | Less Last Year | 0.00     | (4a) | 0.00      |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |          |      |           |     |
| This Year  | 0.00 | Less Last Year | 1,765.00 | (4b) | -1,765.00 |     |
|  |      |                |          |      | -1,765.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |          |      | 18,581.13 | (5) |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Detail Expenditure

| <b>Fund</b> | <b>Account</b> |      | <b>Description</b>  | <b>2015 Value</b> | <b>2016 Value</b> |
|-------------|----------------|------|---|-------------------|-------------------|
| XX          | 210            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 260            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 280            | 1XXX | 112 Certified Teacher Staff Salaries                            | 23,457.03         | 46,572.66         |
| XX          | 39X            | 1XXX | 112 Certified Teacher Staff Salaries                            | 229,097.00        | 220,186.14        |
| XX          | 427            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 432            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 451            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 452            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 456            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 457            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 458            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | XXX            | 1XXX | 112 Certified Teacher Staff Salaries                            | 1,711,199.09      | 1,742,576.27      |
| XX          | XXX            | 1XXX | 640 Textbooks and Other Printed Materials - No On-line Services | 22,036.90         | 28,896.56         |
| XX          | XXX            | 1XXX | 650 Periodicals - Not On-Line Subscriptions                     | 462.18            | 219.78            |
| XX          | XXX            | 26XX | 41X Energy Utility Services                                     | 84,764.58         | 90,933.89         |
| XX          | XXX            | 4XXX | 710 Land  | 0.00              | 0.00              |
| XX          | XXX            | 4XXX | 715 Land Improvements   | 0.00              | 0.00              |
| XX          | XXX            | 4XXX | 720 Purchase of Existing Buildings                              | 0.00              | 0.00              |
| XX          | XXX            | 4XXX | 725 Major Construction Services                                 | 4,426,784.41      | 338,024.59        |
| XX          | XXX            | 4XXX | 73X Major Equipment-New   | 0.00              | 2,259.88          |
| XX          | XXX            | 4XXX | 74X Major Equipment-Replacement                                 | 0.00              | 0.00              |
| XX          | XXX            | XXXX | 561 Tuition to Other School Districts Within the State          | 5,531.00          | 14,412.50         |
| XX          | XXX            | XXXX | 562 Tuition to Other School Districts Outside the State         | 0.00              | 0.00              |
| XX          | XXX            | XXXX | 563 Educational Fees to Detention Facilities                    | 540.00            | 2,000.00          |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0335-52244567

15 Flathead County

0335 Whitefish H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

|   |            |
|---|------------|
| a. Instructional Block Grant Entitlement    | 77,263.20  |
| b. Related Services Block Grant Entitlement | 25,754.40  |
| c. Total Entitlements Subject to Reversion  | 103,017.60 |

### Prorated Cooperative Cost Payments:

|   |            |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 0.00       |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 137,013.41 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 283,884.31 |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00       |

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0335-52244567

15 Flathead County

0335 Whitefish H S

## Special Education Reversion

| Program       | Function | Object | Fund 01    | Fund 13   | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|-----------|---------|---------|---------|
| 280           | 1XXX     | 1XX    | 101,514.61 | 47,255.11 | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 2XX    | 21,641.04  | 9,618.89  | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 3XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 4XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 5XX    | 0.00       | 14,412.50 | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 6XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 7XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 1XX    | 41,460.20  | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 2XX    | 10,311.85  | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 3XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 4XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 5XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 6XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 7XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 1XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 2XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 3XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 4XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 5XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 6XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 7XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 1XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 2XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 3XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 4XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 5XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 6XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 7XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 1XX    | 33,384.50  | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 2XX    | 4,285.61   | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 3XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 4XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 5XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 6XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 7XX    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 62XX     | 920    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| <b>Totals</b> |          |        | 212,597.81 | 71,286.50 | 0.00    | 0.00    | 0.00    |

283,884.31

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| <b>Governmental</b>   | <b>Beginning<br/>Balance</b> | <b>Adjust-<br/>ments</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending<br/>Balance</b> |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land  | 12,501.00                    | 0.00                     | 0.00             | 0.00            | 12,501.00                 |
| Land Improvements   | 355,499.00                   | 77,900.00                | 0.00             | 0.00            | 433,399.00                |
| Buildings   | 23,485,628.00                | 528,710.00               | 0.00             | 0.00            | 24,014,338.00             |
| Machinery and Equipment   | 615,630.00                   | 82,591.00                | 0.00             | 0.00            | 698,221.00                |
| Totals at Historical Cost   | 24,469,258.00                | 689,201.00               | 0.00             | 0.00            | 25,158,459.00             |
| Governmental Activities, Capital Assets, Net<br>of Accumulated Depreciation | 24,469,258.00                | 689,201.00               | 0.00             | 0.00            | 25,158,459.00             |

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

| <b>Depreciation by Function for FY2016</b> | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Adjustments</b> |
|--|------------------------------------|-------------------------------------|--------------------|
| Instruction (1XXX)                         | 496,966.68                         | 0.00                                | 0.00               |
| School Administration (24XX)               | 900.90                             | 0.00                                | 0.00               |
| Operations and Maintenance (26XX)          | 23,318.80                          | 0.00                                | 0.00               |
| Food Service (31XX)                        | 4,166.28                           | 0.00                                | 0.00               |
| Extracurricular (34XX, 35XX)               | 29,267.89                          | 0.00                                | 0.00               |
| Total Depreciation for FY2016              | 554,620.55                         | 0.00                                | 0.00               |

\*\*\* Has comment.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Schedule of Changes in Long-Term Liabilities

|                                  | (a)<br>Beginning<br>Balance<br>7/1/2015 | (b)<br>New Debt<br>& Other<br>Additions | (c)<br>Principal<br>Payments | (d)<br>Refunding<br>& Other<br>Reduction | (e)<br>Ending<br>Balance<br>(6/30/2016)<br>[a+b-c-d] | (f)<br>Current<br>Portion<br>Due<br>FY2017 | (g)<br>Long-Term<br>Portion<br>Due<br>FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| <b>Governmental Activities *</b> |   |   |                              |  |  |  |  |
| Compensated Absences             | 112,936.00                              | 3,866.00                                | 0.00                         | 0.00                                     | 116,802.00   | 40,959.00                                  | 75,843.00                                    |
| Other Post Employment Benefits   | 904,557.00                              | 172,137.00                              | 0.00                         | 0.00                                     | 1,076,694.00   | 96,233.00                                  | 980,461.00                                   |
| Total Governmental Activity      |   |   |                              |  |  |  |  |
| Non-bond Long-Term Liabilities   | 1,017,493.00                            | 176,003.00                              | 0.00                         | 0.00                                     | 1,193,496.00   | 137,192.00                                 | 1,056,304.00                                 |
| <b>Bond(s)</b>                   |   |   |                              |  |  |  |  |
| 06/21/2012                       | 9,165,000.00                            | 0.00                                    | 290,000.00                   | 0.00                                     | 8,875,000.00   | 290,000.00                                 | 8,585,000.00                                 |
| 01/10/2013                       | 3,050,000.00                            | 0.00                                    | 310,000.00                   | 0.00                                     | 2,740,000.00   | 320,000.00                                 | 2,420,000.00                                 |
| Total Governmental Activity      |   |   |                              |  |  |  |  |
| Bond Long-Term Liabilities       | 12,215,000.00                           | 0.00                                    | 600,000.00                   | 0.00                                     | 11,615,000.00  | 610,000.00                                 | 11,005,000.00                                |

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0335-52244567

**15 Flathead County**

**0335 Whitefish H S**

## Net Pension Liability FY2016

|                     | <b>Beginning<br/>Balance</b> | <b>Additions</b> | <b>Reductions</b> | <b>Ending Balance</b> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| <b>Governmental</b> |                              |                  |                   |                       |
| Net Pension - PERS  | 465,736.00                   | 90,245.00        | 0.00              | 555,981.00            |
| Net Pension - TRS   | 3,354,341.00                 | 287,188.00       | 0.00              | 3,641,529.00          |